

TAX ADVISORY

IRS Updates W-9 Form

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Dear clients and friends:

The IRS has recently updated the W-9 Form. The biggest change is a new taxpayer status checkbook for a Limited Liability Company (LLC), along with a space to enter the LLC's tax classification (partnership, corporation, disregarded entity).

This classification will be used to determine how the LLC's business name is to appear on tax reporting forms. It also specifies which employer identification number if it is a single-member LLC (disregarded), or its own EIN whether it elects corporate treatment or defaults to partnership.

For more information, please click on the following link:

<http://www.irs.gov/pub/irs-pdf/fw9.pdf>

If we can be of assistance with anything else, please do not hesitate to contact us at 305-373-5500.

Sincerely,



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